

Regulatory Overview for Biodiesel Refining Facilities

In an effort to provide emerging biodiesel industry entrepreneurs with valuable tools and resources, the State of Wisconsin is creating a guide that we hope you will find beneficial. This guide is directed to potential producers to assist them through the state and federal regulatory process. This document is not intended to summarize all local, state or federal regulations that may apply to a biodiesel refining facility. This guide is in progress and will be updated frequently, please check back often for updated information.

Local Government Regulations

The production of biodiesel includes various chemicals such as: methanol, sodium hydroxide, potassium hydroxide, ethyl acetate, sodium methylate and sulfuric acid. The Emergency Planning and Community Right-to-Know Act requires chemical inventory reporting to county and local emergency response organizations. Contact your county government emergency management coordinator and your local fire department for details. Production facilities will also need "conditional use permits", building permits, from their local government, county, municipality or township.

More Information: http://emergencymanagement.wi.gov/subcategory.asp?linksubcatid=39&locid=18

Contact: William Clare

Phone: 608-242-3220

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State of Wisconsin Regulations

WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

Guidance for ASTM Standards and Fuel Quality Testing

More Information: http://www.datcp.state.wi.us/cp/consumerinfo/cp/weights measures/weights measures.jsp

Contact:

Trade Practices-Weights & Measures Judy Cardin 2811 Agriculture Drive Madison, WI 53708 Phone: (608) 224-4945

Email: Judy.cardin@datcp.state.wi.us

WISCONSIN DEPARTMENT OF COMMERCE

Biodiesel production involves flammable and combustible liquids, hazardous chemicals and a chemical process. Commercial biodiesel production generally occurs in occupancies that have employees or where the public, such as a customer or transport driver, have access in or around the facility. Facilities such as this must comply with Chapter Comm 61 - 65 - the Commercial Building Code (building construction, electrical, etc.), Comm 14 - the Fire Prevention Code (general fire safety), and Comm 10 the Flammable and Combustible Liquids Code (storage tanks). The purposes of these codes are to protect the health, safety and welfare of the public and employees by

establishing minimum standards for the design, construction, maintenance and inspection of public buildings and places of employment. Fire sources and "fire load" are a concern where flammable and combustible liquids are stored or used, especially in situations where hazardous chemicals are also stored and/or used.

COMM 10 THE FLAMMABLE AND COMBUSTIBLE LIQUIDS CODE (STORAGE TANKS)

Comm 10 applies to aboveground storage tanks 110 gallon capacity and greater and underground tanks 60 gallon capacity and greater. Intermediate Bulk Containers (IBCs) fall under the scope of Comm 10. Portable containers such as barrels are under the scope of the building and fire prevention codes.

Process tanks are outside the scope of Comm 10. A process tank is a tank that is an integral part of a production process through which there is a steady, variable, recurring, or intermittent flow of materials during the operation of the process and the tank is utilized to carry out or control the heating, cooling, mixing, blending, separating, metering, or chemical action of materials. The processing is done on a regular basis and it is the primary function of the tank. A process tank would be considered a storage tank if the vessel is used as storage for a period exceeding 96 hours after the process is completed.

Comm 10 adopts various national standards. The National Fire Protection Association (NFPA) Chapter 30 is the primary design and installation standard for storage tanks. It is noted that the NFPA 30 National Standard does include process tanks, however, Wisconsin has excluded process tanks from regulatory oversight. The most common tank designs referenced within NFPA 30 that are UL 142 and American Petroleum Institute (API) 650.

Flammable and combustible liquids regulated by Comm 10 are regulated by flashpoint, not by petroleum, vegetable or other origination. As the combustible liquids flashpoint increase the regulatory requirements become more relaxed. Biodiesel may originate from a vegetable or animal oil source. While these oils may have a flashpoint of 450°F flashpoint or higher, biodiesel has a flashpoint around 266°F, but still within the Class IIIB range. Biodiesel blends will have lower flashpoints, typically within the Class II to IIIA range.

Flammable versus combustible versus hazardous substances

The production of biodiesel involves both flammable liquids i.e., methanol, and combustible liquids such as biodiesel the primary end product. The process also involves a glycerol by-product.

A common misperception is that because the primary ingredients are vegetable based materials there is little fire risk involved in biodiesel production. Those involved in fire risk assessment such as the standard and code development community, the regulatory community and the fire service address fire risk beyond the initial ease of ignition. Flash point is only one measure of the relative hazards of any flammable or combustible liquid. Miscibility, vapor pressure and viscosity must also be considered. A release such as a combustible liquid spraying under pressure from a ruptured pipe may have the same fire potential as a spill of a flammable liquid.

Methanol, also referred to as methyl alcohol in reference manuals, is a class I flammable liquid with a low flashpoint and is subject to ignition by static charge as well as by flame or spark. Immediate visual detection of a methanol fires has little assurance because there is no visible flame. Water is not an efficient extinguishing agent against a methanol fire.

Methoxide - Na O-CH3 Sodium Methoxide - Sodium Methylate is an organic salt, in pure form a white solid material. In <u>biodiesel</u> production, "methoxide" is a product of mixing <u>methanol</u> and <u>sodium hydroxide</u>, yielding a solution of sodium methoxide in methanol, and a significant amount of heat. Sodium Methoxide in methanol is a liquid that kills nerve cells before you can feel the pain. Also, it is highly explosive. Making sodium methoxide is the most dangerous step when making biodiesel.

Biodiesel is a class IIIB combustible liquid. While class IIIB liquids are not as easily ignited as the lower class liquids, Class IIIB fires burn with significantly higher BTUs and are much more difficult to extinguish.

The biodiesel refining process produces a by-product that is referred to as glycerin or glycerol. While many people associate glycerol with soap and believe that glycerol does not have a flash point, technical references indicate that glycerol has a flashpoint of 320 degrees F and an auto ignition point of 739 degrees F. The biodiesel refining by-product glycerol is not pure glycerol because it also contains methanol. Methanol or methyl alcohol has a flash point of 52 degrees F. The amount of methanol will vary with the refining process, but flammable and explosive methanol vapor emitting from the by-product, even in small amounts, is an explosion and fire safety concern. The Commerce tank program has taken the position that tanks storing the glycerin by-product must be listed and configured for a Class I flammable liquid, including venting to the outside. The department will recognize engineering that will provide control of the vapors for recovery processes. The engineered control must

be described in the plan submittal. The containment requirement for a Class IIIB liquid will apply. In most situations the glycerol by-product tank will not require secondary containment.

Overview of Tank Storage Regulations

Intermediate Bulk Containers (IBC)

are designed for transportation, and with some exceptions, not designed for storage or dispensing. An IBC in a building has different concerns and issues than IBC in transportation. The code does recognize IBCs in buildings that are on the incoming or outgoing mode of transportation. IBCs that are listed for Class I flammable liquid uses are the only type of IBC that methanol may be stored or shipped in. Plastic IBCs are rarely listed for flammable liquid service.

Electrostatic charges can be easily generated and accumulated on the plastic surfaces of IBCs when materials in fluid, pellet or powder form are moved along plastic parts such as bulk container walls, filling ducts, outlets, etc. Friction is the source for electrostatic charging during filling or emptying of IBC. Alternatively, induction can cause charge separation resulting in charging of an IBC surface when it is moved closely to a charged body. This effect occurs, for example, in warehouses or filling areas. Separated/generated charges, by friction or induction, will remain on the surface until grounding. Electrostatic discharge (ESD) could lead to spark induced fire or explosion, when the charged IBC is grounded accidentally or bonded to equipment at a different potential.

Stationary Storage Tanks

A key regulatory requirement is that tanks must be compatible with the product stored. This encompasses both chemical and physical compatibility under normal use and fire exposure situations. In some situations engineered controls such as fire sprinkler systems can be used to supplant material or design compatibility under fire exposure.

Class I flammable liquid tanks, such as for methanol, must be built to UL 142 standards. Comm 10 does not regulate process tanks, but since the process reaction involves heat, chemicals and a flammable liquid, the process tank needs to have adequate pressure relief and venting safeguards, and therefore should be designed by a qualified engineer. One of the by-products of the process is a glycerol product. The components of the glycerol by-product appear to vary with the process and the storage time; and the consistency of the product varies from a liquid to semi-liquid. Commerce has taken the position that the glycerol tank must be built to UL 142 standards for a Class I flammable liquid; because the glycerol will have methanol in it and the flammable methanol vapors will migrate out of the glycerol by-product. The level of methanol/methanol vapors may vary, but a glycerol tank explosion incident at a biodiesel production facility in New York that killed a worker demonstrates the fire and safety concern.

In relation to storage tanks for biodiesel processing, Commerce will require that the tank be manufactured either to a national standard such as UL 142, UL 80, or API 650, depending on the classification of the product stored; or that the design be certified by a PE as providing equivalent or better construction integrity.

All aboveground tanks storing a Class I, II or IIIA liquid must have secondary containment in the form of a dike, remote impounding or a double-wall tank. For tanks located inside a building the room may be used as containment if a release from any tank or IBC container will not migrate outside the room or to an ignition source. Floor drains to a holding tank are considered remote impounding.

Tanks regulated by Comm 10 have tank-to-tank, property line, public-way and building set-back requirements dependent upon the class of product stored and the size of the tank.

Prior to installation of the regulated tanks the tank system must have the Comm 10 required plan approval. Submittal fees are in Comm 2 Subchapter IV. The tank system installation must be supervised by a WI Certified Tank Installer or a PE.

Tank Registration

Tanks used for the storage of biodiesel or any of the products regulated under Comm 10 used in the production of the biodiesel, with the exception of the process tanks, must be registered with the Department of Commerce.

COMM 48 - PETROLEUM PRODUCTS ADMINISTRATIVE CODE

The Petroleum products and Tanks Bureau within the Department of Commerce has motor fuel and petroleum product quality assurance responsibilities that are within the Comm 48 –Petroleum Products Administrative Code. While the code is titled "Petroleum Products" it covers heating and motor fuels regardless of the source

More Information: http://commerce.wi.gov/ER/ER-BST-HomePage.html

Contact:

Storage Tank Regulations Section Sheldon Schall 201 W Washington Ave Madison, WI 53707 General Line (608) 266-7874

Phone: (608) 266-0956

Email: sschall@commerce.state.wi.us

CHAPTER COMM 61 - 65 - THE COMMERCIAL BUILDING CODE (BUILDING CONSTRUCTION, ELECTRICAL, ETC.)

Flammable and combustible liquids are classified as hazardous materials by the 2000 International Building Code and therefore IBC's. Section 414 hazardous materials requirements would apply to biodiesel facilities. In addition, if the quantities of these materials exceed those allowed by IBC Table 307.7(1) and are not resolved by control areas per s. IBC 414.2, then the building would be classified as a Hazardous "H" occupancy by the IBC, rather than the typical F-1 Factory or S-1 storage occupancy. For flammable and combustible liquids, an H-2 occupancy would apply where the materials are used in an open condition and an H-3 occupancy where used in a closed condition. The building would need to comply with the various applicable H occupancy requirements of the code plus the specific requirement of s. IBC 415 for hazardous occupancies.

Depending on various factors, the building code may require building setbacks, rated fire separations, fire sprinklers, special ventilation, explosion control, spill control, local emergency alarms, reduced exit distance, etc. Electrical classification maybe: Class I, Division I or Division II depending upon process and equipment locations.

Generally, state building plan approval prior to any building changes or operation would be required as follows:

- Any new, added onto, or altered F-1 or S-1 building of 25,000 cubic feet total volume.
- Any new, added onto, or altered H occupancy of any volume.
- Any change of occupancy classification for which the code has new code requirements that would require alterations.

If the total building volume exceeds 50,000 cubic feet, plans shall be prepared by a Wisconsin-licensed architect or engineer.

Commerce is the state agency responsible for issuing the *construction erosion storm water* permits for all industrial facilities. DNR is responsible for issuing the longer term *operating waste water permits* if needed

COMM 14 - THE FIRE PREVENTION CODE (GENERAL FIRE SAFETY)

Comm 14 is the code for the purpose of protecting the public, employees, firefighters and property from the hazards of fire and explosion by establishing minimum standards for the use, operation, maintenance and inspection of buildings, structures and premises. While the storage tank and the building codes address fire safety element in initial design and construction, the fire code is the primary code for ongoing use and maintenance.

Contact for Commerce building code, portable container storage and fire code inquiries:

Tom Kasper

Phone: 608-267-7586

E-mail: bldgtech@commerce.wi.gov

or

Joe Hertel Phone: 266-5649

THE DEPARTMENT OF REVENUE

Biodiesel is subject to the Wisconsin Motor Fuel Tax and/or Petroleum Inspection Fee by the company who blends the biodiesel with highway diesel or by the company who places the biodiesel directly into the supply tank of a licensed motor vehicle. The tax is reported on the DOR form MF-017 – Benders Fuel Report and Registration.

Persons who want a fuel license must hold a Business Tax Registration (BTR) Certificate [sec. 73.03(50), Wis. Stats.]. The BTR certificate and alternate fuel license are issued by the Registration Unit in Madison. **There is no charge for the fuel license**. However, there is a one-time \$20 charge for the BTR certificate. The certificate is renewable every two years for \$10.

Generally when alternate fuel is purchased for off-road use, the alternate fuel tax is not charged. However, when you have paid the fuel tax on alternate fuel used for off-road purposes, you can obtain a refund of the tax paid by sending a letter to the Department explaining the circumstances and enclosing the invoice showing your name, the name of the supplier, the date you purchased the alternate fuel, the number of gallons purchased, and the amount of the Wisconsin alternate fuel tax paid

More Information: http://www.dor.state.wi.us/faqs/ise/altfuel.html

Contacts:

Charles Zwettler Phone: 608-261-8985

E-mail: czwettle@dor.state.wi.us

Registration Unit Excise Tax Section P.O. Box 8902 P.O. Box 8900

Madison, WI 53708-8902 Madison, WI 53708-8900

(608) 266-2776 (608) 266-3223 or (608) 266-0064

FAX: (608) 267-1030 FAX: (608) 261-7049 <u>sales10@dor.state.wi.us</u> <u>excise@dor.state.wi.us</u>

THE DEPARTMENT OF NATURAL RESOURCES

The Wisconsin Department of Natural Resources is the primary state agency assigned to assure protection of the State's air, land and water resources. The Department of Natural Resources (DNR) has been delegated the authority by the USEPA to issue air pollution control permits. It is important to make a determination on whether or not a permit is needed as early as possible in the planning process as construction cannot commence on a project until a permit has been issued. Permit process time can take up to 60 days from the time the DNR receives a complete application. Permit threshold requirements are contained in Sections NR 406 and 407 of the Wisconsin Administrative Code. Determination of applicability for some of these regulations can be complex and is site, technology and size dependent. The DNR website that will guide you through the types of permits you will need for biodiesel production facilities specific to water supply, storm water management, solid waste, hazardous waste, and air management can be found at: http://www.dnr.state.wi.us/permitprimer/.

The following is general DNR permit application information:

- If the disturbance of land for the project exceeds 1 acre a storm water construction erosion permit will be needed from the Department prior to commencing construction.
- If wastewater or non contact cooling water will be discharged to the surface or ground waters of the state a WPDES (Wisconsin Pollutant Discharge Elimination System) permit will be required from the DNR prior to discharge. If wastewaters are directed to a municipal wastewater treatment plant no permit will be required. Industrial wastewaters are not allowed to be directed to a domestic septic system.
- If a well with a capacity greater than 70 gallons per minute is to be installed a high capacity well approval must be obtained from the DNR prior to drilling the well. If the capacity is less than 70 gallons per minute no approval is required however it must be drilled by a licensed well driller and comply with the construction requirements of Wisconsin Administrative Code NR 812.
- If the facility will have more than 25 employees and there is a potable water supply on site, that supply will need to be periodically sampled to meet the requirements of the Safe Drinking Water Act.
- If their will be a non pressurized water storage vessel on site (for example a water tower) approval will be needed from the DNR prior to construction.
- If the project will be close to a navigable waterway the DNR may need to issue a water regulation and zoning
 permit under Chapter 30 of the Wisconsin Statutes. Construction in or near wetlands is regulated by the U.S.
 Army Corps of Engineers although DNR staff can help working with Corps of Engineers and other local
 agencies. If at all possible construction in or near wetlands should be avoided. If there are questionable areas
 on the proposed site it is strongly recommended that a contact be made with DNR staff as early as possible in

the planning process. When addressing wetland and navigable waterway issues other needed infrastructure such as roads, rail spurs etc. should also be considered.

- Any vehicle which carries waste, such as used oil, needs to be licensed as a waste carrier by the DNR. If the vehicles are carrying virgin material such as virgin soy oil no license is needed from the DNR.
- A waste can be classified as hazardous if it has a flash point less than 140F. If a Biodiesel Refinery wanted to burn the residual glycerin then it would be considered a waste and hazardous waste regulations would come into play.

Contact for WDNR inquires is State Service Center Offices: http://dnr.wi.gov/org/caer/cs/ServiceCenter/locations.htm

More Information: http://www.dnr.state.wi.us/org/aw/air/permits/, http://www.epa.gov/region5/air/permits/index.html

Contact:

Wisconsin Department of Natural Resources Permits and Stationary Source Modeling Section P.O. Box 7921 Madison, WI 53707 Operating Permits: (608) 267-0562

Operating Permits: (608) 267-0562 Construction Permits: (608) 267-0566

THE DEPARTMENT OF TRANSPORTATION

Below is a link to several websites that should provide much of the information regarding transportation related to bio-fuels in Wisconsin: http://www.dot.wisconsin.gov/business/carriers/index.htm.

Federal Regulations

OVERVIEW OF FEDERAL SPCC REGULATIONS

Under the Clean Water Act, as amended by the Oil Pollution Act of 1990, vegetable oils and animal fats are considered oils. The EPA has determined that these facilities must meet the rule's substantial harm criteria due to their potential to impact sensitive areas, including drinking water intakes, or due to certain facility characteristics. Facilities under this rule must comply with secondary containment and emergency response requirements.

In this determination the EPA has considered the physical, chemical, biological, and other properties and environmental effects of petroleum oils, vegetable oils, and animal fats, which are the criteria now to be evaluated under the Edible Oil Regulatory Reform Act. EPA finds that petroleum oils, vegetable oils, and animal fats share common physical properties and produce similar environmental effects. Like petroleum oils, vegetable oils and animal fats and their constituents can:

- Cause devastating physical effects, such as coating animals and plants with oil and suffocating them by oxygen depletion
- · Be toxic and form toxic products
- Destroy future and existing food supplies, breeding animals, and habitats
- Produce rancid odors
- Foul shorelines, clog water treatment plants, and catch fire when ignition sources are present
- Form products that linger in the environment for many years.

The "Yes" notation after the following five biodiesel refining product categories reflect their incorporation within the scope of the federal EPA SPCC rule.

- Raw product waste fryer oil or soybean oil Yes
- Methanol No
- Glycerol by-product No
- Biodiesel (B-100 to B-XX) Yes

Contact for Region V EPA SPCC inquiries:

Dr. Barbara Carr: Phone: 312-353-8200

E-mail: Carr.Barbara@epamail.epa.gov

US ENVIRONMENTAL PROTECTION AGENCY (EPA)

The Clean Air Act provides EPA with the authority to regulate fuels and fuel additives in order to reduce the risk to public health from exposure to their emissions. The regulations require that each manufacturer or importer of gasoline, diesel fuel (including biodiesel), or a fuel additive, have its product registered by EPA prior to its introduction into commerce. Registration involves providing a chemical description of the product and certain technical, marketing and health-effects information. This allows EPA to identify the likely combustion and evaporative emissions. In certain cases, health-effects testing are required for a product to maintain its registration or before a new product can be registered. EPA uses this information to identify products whose emissions may pose an unreasonable risk to public health, warranting further investigation and/or regulation

More Information: http://www.epa.gov/otag/regs/fuels/ffarsfrms.htm, http://www.epa.gov/otag/additive.htm

Contact:

U. S. Environmental Protection Agency Transportation and Regional Programs Division Mail Code - 6406J 1200 Pennsylvania Avenue, NW Washington, D.C. 20460-0001

Jose Solar Jim Caldwell

Phone: (202) 343-9027 Phone: (202) 343-9303 Email: solar.jose@epa.gov Email: caldwell.jim@epa.gov.

INTERNAL REVENUE SERVICE (IRS)

Producers and importers of straight biodiesel must be registered with the IRS. Form 637: Application for Registration (for certain excise tax activities). Additionally, Persons who blend biodiesel with undyed diesel fuel to produce a biodiesel mixture outside the bulk transfer terminal system must pay the diesel fuel tax on the volume of biodiesel in the mixture. Form 720: Quarterly Federal Excise Tax Return; Form 720X: Amended Quarterly Federal Excise Tax Return

More Information: http://www.irs.gov/publications/p378/index.html

Contact:

How to get tax help: http://www.irs.gov/publications/p378/ch08.html

If face-to-face assistance is not a priority for you, you may also get help with IRS letters or resolve tax account issues by phone, toll free at 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). Otherwise contact the offices below.

City	Street Address	Telephone
Appleton	1901B East Capitol Dr., Appleton, WI 54911	(920) 738-5699
Eau Claire	2403 Folsom St., Eau Claire, WI 54703	(715) 836-8750
Green Bay	1920 Libal St., Green Bay, WI 54301	(920) 433-1913
LaCrosse	425 State St., LaCrosse, WI 54601	(608) 785-0246
Madison	545 Zor Shrine Pl., Madison, WI 53719	(608) 829-5827
Milwaukee	211 W. Wisconsin Ave., Milwaukee, WI 53203	(414) 231-2100
Mosinee	10208 Park Plaza, Rothschild, WI 54474	(715) 241-7077

Incentives and Funding Opportunities

FEDERAL

CREDIT FOR BIODIESEL (INCLUDING AGRI-BIODIESEL) MIXTURES

The American Jobs Creation Act of 2004 allows two new credits against any fuel tax liability. The biodiesel mixture credit is 50 cents per gallon of biodiesel (\$1.00 per gallon of agri-biodiesel). Producers and importers must first take the biodiesel mixture credit on Schedule C (Form 720) against any fuel tax liability. A payment is allowed for any excess credit and may be taken as a credit on Schedule C (Form 720), as a refund on Schedule 3(Form 8849) or as an income tax credit on Forms 4136 or 8864 as applicable. Only one claim may be made for any particular amount of biodiesel.

More information: http://www.biodiesel.org/news/taxincentive/

Links to Forms:

Form 720: Quarterly Federal Excise Tax Return; 720X: Amended Quarterly Federal Excise Tax Return

<u>Form 8849: Claim for Refund of Excise Taxes</u> Form 4136: Credit for Federal Tax Paid on Fuels

Form 8864: Biodiesel Fuels Credit

USDA RURAL DEVELOPMENT BUSINESS AND INDUSTRY GUARANTEED LOANS PROGRAM

Loans are made to businesses which save or create jobs in rural areas (under 50,000 in population). Borrowers may be an individual, partnership, cooperative, for-profit or non-profit corporation, Indian Tribe, or public body.

More Information: http://www.rurdev.usda.gov/wi/programs/rbs/biguartd.htm

Contact:

Specific to region: http://www.rurdev.usda.gov/wi/contact/rdoffices.htm

Stevens Point State Office

4949 Kirschling Ct Stevens Point, WI 54481 Phone :(715)345-7615 FAX :(715)345-7669

Email: RD.StateOffice@wi.usda.gov

STATE

THE WISCONSIN DEPARTMENT OF COMMERCE'S INDUSTRIAL REVENUE BOND

Wisconsin's Industrial Revenue Bond (IRB) program now has more than \$200 million available to assist small manufacturers with expansion projects through low-interest financing. The Department of Commerce grants the bonding authority (volume cap allocation) to cities, villages and towns to issue the bonds on behalf of a business. This site provides business representatives, municipal officials, bond counsel and others with up-to-date information on the IRB program, the process of applying for volume cap, the availability of volume cap and the latest forms.

Web: http://www.commerce.state.wi.us/BD/BD-IRB.html

Contact:

Area Development Managers: http://www.commerce.state.wi.us/BD/BD-FAX-0901.html

Steve Sabatke

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Madison, WI 53707-7970 Phone: (608)266-3751

Steven.Sabatke@Wisconsin.gov

WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION - GOT MOOLA

This resource was assembled by the Wisconsin Department of Agriculture, Trade, and Consumer Protection (DATCP), Division of Agri-Business as a tool to help small businesses develop and grow their value-added business using money, information, and technical assistance from outside their organization. This resources list other programs, angel investors, venture capital groups that can help to advance a biodiesel project.

More Information:

http://www.datcp.state.wi.us/mktg/business/business_resources/pdf/Wisconsin_Business_Resources.pdf

Contact: Carl Rainey PO Box 8911 Madison, WI 53708-8911

Phone: 608-224-5139

Email: carl.rainey@datcp.state.wi.us